

Missouri's Voluntary Disclosure Program

The Missouri Department of Revenue welcomes individuals, partnerships, corporations, etc., who wish to voluntarily disclose any unpaid Missouri state taxes. Entities may approach the department anonymously, though a representative or otherwise.

An entity wishing to enter into an agreement, may request such in writing from the Missouri Department of Revenue, Division of Taxation and Collection, Nexus Section, Post Office Box 295, Jefferson City, Missouri 65105-0295. This request should include the following:

1. A description of the entity's unpaid liability, including the number of years the oversight encompasses;
2. The facts giving rise to the request for a voluntary disclosure agreement;
3. The nature and extent of the entity's presence or contact with the state of Missouri including whether the entity;
 - a) owns or leases property in Missouri;
 - b) engages employees who derive Missouri source income or;
 - c) has other potential nexus-creating activities;
4. Whether the department or Multi-State Tax Commission has previously contacted the entity concerning the unpaid taxes;
5. The entity's proposed settlement terms;
6. The name of the entity need not be revealed until the agreement is finalized;

Upon receipt, the department will review the facts presented and offer a draft agreement for review and approval by the entity or representative.

If you have any questions, please contact Lisa Higginbotham, Division of Taxation and Collection, Post Office Box 295, Jefferson City, Missouri 65105-0295, (Phone 573-751-8612, Fax 573-522-1721), or by E-mail at Lisa.Higginbotham@dor.mo.gov

Nexus Section
DIVISION OF TAXATION AND COLLECTION